

EXHIBIT C



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

January 22, 2025

Carey M. Wright, Ed.D.
 State Superintendent of Schools
 Maryland State Department of Education
 200 West Baltimore Street
 Baltimore, MD 21201-2595

Dear Superintendent Wright:

I write in response to Maryland's request for additional time to liquidate obligations for the American Rescue Plan Act's Elementary and Secondary School Emergency Relief Fund (ARP ESSER) program, Grant Award S425U210005. Specifically, Maryland's January 14, 2025, liquidation extension request specifies the need for additional time to liquidate \$160,505,073.59 of ARP ESSER funds after the period of liquidation under 2 CFR § 200.344(b) expires. After careful review, I have determined that Maryland's request provides sufficient justification and documentation for an extension to the period of liquidation for ARP ESSER funds and approve the extension through March 28, 2026.

This request is approved with the condition that the funds drawn down in the G6 system from Grant Award S425U210005 be used only to liquidate obligations for programmatic expenses incurred by September 30, 2024, and to support costs that were allowable under laws and regulations in effect during the program period. Any drawdowns during this extension period require approval from the U.S. Department of Education's (Department's) program office. Maryland must email the Department's Office of State and Grantee Relations through the State's mailbox (Maryland.OESE@ed.gov), detailing the amount of funds approved for liquidation extension that the State requests to draw down.

Please note that the continued approval of this liquidation extension is contingent upon Maryland completing the corrective actions related to its ESSER monitoring findings. Specifically, Maryland must:

- Provide a timeline and detailed plan for completing subrecipient and fiscal program monitoring by March 31, 2025, and then within 90 business days of submitting its subrecipient fiscal and programmatic monitoring plan to the Department, the State must provide evidence that it has implemented its monitoring process for ESSER;
- Provide a timeline for providing the Department information regarding State and subgrantees' compliance with the Davis-Bacon Act requirements by March 31, 2025; and
- Finalize any updates to Maryland's cash management policies by March 31, 2025.

Failure to meet these deadlines may result in the revocation of Maryland's ARP ESSER liquidation extension request.

400 MARYLAND AVE. SW, WASHINGTON, DC 20202
www.ed.gov

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

Thank you for your work to implement the ARP ESSER program, including this request to help ensure that all possible resources are available to meet the academic and mental health needs of Maryland's students and educators. If you have any questions about this approval, please contact the Department at Maryland.OESE@ed.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Britt Jung", with a stylized flourish at the end.

Britt Jung
Acting Director, State and Grantee Relations
Office of Elementary and Secondary Education
U.S. Department of Education

Cc: Donna Gunning, Assistant State Superintendent, Office of Finance,
Maryland State Department of Education